
HOUSE BILL No. 1772

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-6-5-9.5.

Synopsis: Motor vehicle excise tax replacement. Requires the auditor of state to distribute to each county that receives less motor vehicle excise taxes in a month than the county would have received at the January 1, 1995, motor vehicle excise tax rates, the amount of the difference. Provides that the money needed for the distribution shall be transferred from the state general fund to the state general fund motor vehicle excise tax replacement account. Appropriates from the state general fund motor vehicle excise tax replacement account the amount needed to make the distributions. Eliminates the current distribution procedures.

Effective: January 1, 2002.

Welch, Goeglein

January 17, 2001, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 112th General Assembly (2001)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2000 General Assembly.

HOUSE BILL No. 1772

A BILL FOR AN ACT to amend the Indiana Code concerning taxation and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-6-5-9.5 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2002]: Sec. 9.5. (a) Before the
3 twentieth day of each month the bureau shall do the following:

4 (1) Determine the amount of excise taxes that would have been
5 collected for each county for the preceding month based on the
6 tax rate schedule that was in effect on January 1, 1995.

7 (2) Determine and report to the auditor of state the difference
8 between what was actually collected for each county for that
9 month and what would have been collected at the January 1,
10 1995, rates.

11 (b) For the months of January through November, the auditor of
12 state shall determine a monthly uniform disbursement percentage to be
13 applied in determining the amount of motor vehicle excise tax
14 replacement money to be disbursed to each county. The monthly
15 uniform disbursement percentage equals the quotient of the sum of the
16 amounts transferred under IC 4-30-17-3.5 plus the amounts transferred
17 under subsections (f) and (g) to the motor vehicle excise tax

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1 replacement account in the month of the bureau's report divided by the
 2 sum of the total differences for all counties; as determined under
 3 subsection (a) and identified in the bureau's report for that month.

4 (c) For December, the auditor of state shall determine an annual
 5 uniform disbursement percentage to be applied in determining the
 6 amount of motor vehicle excise tax replacement money to be disbursed
 7 to each county in December as an annual adjustment.

8 (d) The annual uniform disbursement percentage equals the quotient
 9 of the sum of the amounts transferred under IC 4-30-17-3.5 plus the
 10 amounts transferred under subsections (f) and (g) to the motor vehicle
 11 excise tax replacement account in the months of January through
 12 December divided by the sum of the total differences for all counties;
 13 as determined under subsection (a) and identified in the bureau's
 14 reports for the months of January through December.

15 (e) For the months of January through November, the auditor of
 16 state shall distribute to the county the amount of the difference
 17 determined under subsection (a) in the month of the bureau's report for
 18 that county; multiplied by the monthly uniform disbursement
 19 percentage for that month. For December, the auditor shall distribute
 20 to the county the total difference in the bureau's reports determined
 21 under subsection (a) in the months of January through December for
 22 that county; multiplied by the annual uniform disbursement percentage;
 23 less the amounts distributed to the county in January through
 24 November. However, the total distribution to a county in a calendar
 25 year may not exceed the total difference in the bureau's reports
 26 determined under subsection (a) in the months of January through
 27 December for that county in the year.

28 (f) The transfers under this subsection are in addition to the transfers
 29 required under IC 4-30-17-3.5 and subsection (g). Before the
 30 twenty-fifth day of each month, the auditor of state shall transfer from
 31 the state general fund to the state general fund motor vehicle excise tax
 32 replacement account the following:

33 (1) In calendar year 1996, nine million four hundred fifty-one
 34 thousand one hundred eighty-five dollars (\$9,451,185).

35 (2) In calendar year 1997, seven million two hundred seventy-six
 36 thousand three hundred seventy-seven dollars (\$7,276,377).

37 (3) In calendar year 1998, five million one hundred eight
 38 thousand fourteen dollars (\$5,108,014).

39 (4) In calendar year 1999, two million seven hundred seventy-five
 40 thousand six hundred nine dollars (\$2,775,609).

41 (5) In calendar year 2000, three hundred seventy-four thousand
 42 six hundred seven dollars (\$374,607).

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(6) In calendar year 2001 and thereafter, sixteen thousand nine hundred seventy-four dollars (\$16,974).

The transfers required under this subsection are annually appropriated from the state general fund.

(g) This subsection applies only after December 31, 1995, and applies only if insufficient money is available in the lottery and gaming surplus account of the build Indiana fund to make the distributions to the state general fund motor vehicle excise tax replacement account that are required under IC 4-30-17-3.5. Before the twenty-fifth day of each month, the auditor of state shall transfer from the state general fund to the state general fund motor vehicle excise tax replacement account the difference between:

(1) the amount that IC 4-30-17-3.5 requires the auditor of state to distribute from the lottery and gaming surplus account of the build Indiana fund to the state general fund motor vehicle excise tax replacement account; and

(2) the amount that is available under IC 4-30-17-3.5 for distribution from the lottery and gaming surplus account in the build Indiana fund to the state general fund motor vehicle excise tax replacement account.

The transfers required under this subsection are annually appropriated from the state general fund.

(h) Any money remaining in the motor vehicle excise tax replacement account after the last county distribution in December shall be transferred to the build Indiana fund state and local capital projects account established under IC 4-30-17-3.5. The auditor of state shall make the distribution before the end of the month the auditor receives the bureau's report.

(i) (b) The money needed for the distribution shall be withdrawn from the motor vehicle excise tax replacement account. There is appropriated from the state general fund motor vehicle excise tax replacement account, the amount needed to make the distributions required by this section.

(j) (c) Distributions made under this section are considered motor vehicle excise taxes for purposes of allocating revenue among taxing units under this chapter.

(d) For each county that receives less in motor vehicle excise taxes for the month covered by the bureau's last report than the county would have received for that month under the motor vehicle excise tax rates in effect on January 1, 1995, the auditor of state shall distribute to the county the amount of the difference. The auditor of state shall make the distribution before the end of

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1 the month in which the auditor receives the bureau's report. After
2 taking into account the funds transferred from the lottery and
3 gaming surplus account under IC 4-30-17-3.5(c), the money needed
4 for the distribution shall be transferred from the state general fund
5 to the state general fund motor vehicle excise tax replacement
6 account. There is appropriated from the state general fund motor
7 vehicle excise tax replacement account the amount needed to make
8 the distributions required by this subsection.

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